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MICHIGAMME TOWNSHIP

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Dawn Perry, Trustee
Michael Tembreull, Trustee

April 15, 2016

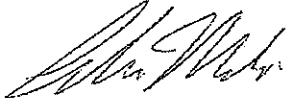
Marquette County Board
234 W. Baraga Ave.
Marquette, MI 49855

To Whom It May Concern:

This letter follows formal action of the Michigamme Township Board of Trustees on April 11, 2016. At that meeting the Board unanimously opposed your re-appointment of Marcus Abood to the Michigan Tax Tribunal. That action will be followed by circulation and adoption of the attached Resolution which was adopted at the Board meeting on the date mentioned above.

By copy of this letter and the attached Resolution, the Michigamme Township Board urges the Senate to deny the re-appointment of Marcus Abood to the Michigan Tax Tribunal.

Sincerely,



Alvar Maki
Michigamme Township Supervisor

CC: Governor Rick Snyder
Senator Tom Casperson
Representative John Kivela
Senator Arlan Meekhof
Michigan Municipal League
Michigan Townships Association
Michigan Association of Counties
Marquette County Clerk
Nice Community School District
Republic-Michigamme Schools

RESOLUTION

Whereas; the Michiganne Township Board of Trustees has responsibility for ensuring the health, safety, and welfare of Township residents and visitors; and,

Whereas; the financial resources necessary for the provision of such services are derived from taxable value assessment, collection, and distribution to reliant entities, and,

Whereas; such tax collection and distribution generally occur after services are committed or rendered to constituents; and,

Whereas; local Assessors are required to apply provisions of the formal Assessors Manual as issued by the Michigan Tax Commission in determining said taxable values, and;

Whereas; the Michigan tax Tribunal is not required to apply the provisions of the formal Assessors Manual in their review of appeals; and,

Whereas; the Michigan Tax Tribunal has accepted and applied the "dark store" theory in their decisions regarding commercial properties since 2010; and,

Whereas; the "dark store" theory has caused lasting fiscal damage to the ability of local governments and tax revenue reliant agencies to serve all constituents; and,

Whereas; Marcus Abood in previous appointment to Judge of the Tax Tribunal has rendered "dark store" decisions demonstrating his bias, rejection of traditional methods of assessment, and failure to recognize the serious impacts of this acceptance of the flawed commercial property "dark store" theory and its impact on all constituents; and,

Whereas; the Michigan Senate is required to approve the appointment of Marcus Abood as recommended by Governor Rick Snyder ignoring the impacts to local governments, tax revenue reliant agencies, and all constituents;

Now Therefore Be It Resolved; that the Michiganne Township Board of Trustees hereby resolves to respectfully ask the Michigan Senate to reject the appointment of Marcus Abood to the Michigan Tax Tribunal as proposed by Governor Rick Snyder to the detriment of local governments, tax revenue reliant public agencies, and all constituent taxpayers.

Motion TRUSTEE PERRY Second TREASURER L. CIGERO

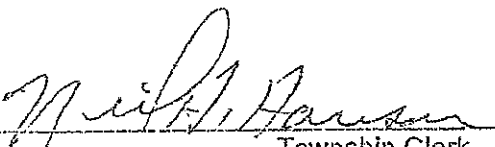
Ayes: SUPERVISOR MAKI, CLERK HANSON, TREASURER LACIERE, TRUSTEE PERRY

Nays: NONE

Absent: TRUSTEE TEMBREULL

Certification

I hereby certify that the above is a true and correct copy of the motion adopted at the APRIL 11, 2016 regular meeting of the MICHIGAMME Township Board of Trustees.


Township Clerk